



City of Loma Linda Official Report

Floyd Petersen, Mayor pro tempore
Robert Christman, Councilmember
Stan Brauer, Councilmember
Robert Ziprick, Councilmember
Charles Umeda, Councilmember

COUNCIL AGENDA: May 10, 2005

TO: City Council

VIA: Dennis R. Halloway, City Manager

FROM: T. Jarb Thaipejr, Public Works Director/City Engineer 

SUBJECT: LANDSCAPE MAINTENANCE DISTRICT (LMD) NO. 1 –
FISCAL YEAR 05-06 ANNUAL REPORT

RECOMMENDATION

It is recommended that the City Council approve:

1. Council Bill #R-2005-25 – Appointing an engineer and ordering preparation of the Engineer's Report;
2. Council Bill #R-2005-26 – Preliminarily approving the Engineer's Report; and
3. Council Bill #R-2005-27 – Setting the public hearing for May 24, 2005.

BACKGROUND

The City of Loma Linda annually levies and collects special assessments in order to maintain the improvements within the City of Loma Linda Landscaping Maintenance District No. 1. The District was formed prior to 1992 with annexations to the District approved in subsequent years. Annual assessments are established pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (The “1972 Act”).

ANALYSIS

MuniFinancial, the Assessment Engineer, has submitted the Annual Report. The total assessment for FY 05-06 will be \$346,475. Expenditures for FY 04-05 are estimated to be \$ 374,800.

FINANCIAL IMPACT

Account No. 71-5200-1820

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, CALIFORNIA, ORDERING THE PREPARATION OF AN ENGINEER'S REPORT FOR LANDSCAPE MAINTENANCE DISTRICT NO. 1 FOR FISCAL YEAR 2005/2006

The City Council of the City of Loma Linda (the "City"), pursuant to the provisions of the Landscaping and Lighting Act of 1972, being division 15 of the Streets and Highways Code of the State of California (the "Act"), desires to initiate proceedings for Loma Linda Landscape Maintenance District No. 1, Annexations Original, and 1 through 65 (the "District") and for the levy and collection of assessments within the proposed District for the fiscal year 2005/2006, for the purposes provided therefore in the Act; and

The public interest and convenience require the City to initiate proceedings for the levy of assessments within the District for the fiscal year 2005/2006, for the purposes provided thereof in the Act; and

Section 22622 of the Act requires the City to adopt a resolution generally describing any proposed new improvements or any substantial changes in the existing improvements and ordering the Engineer to prepare and file a report in accordance with Article 4 of the Act.

WHEREAS, the City Council of the City of Loma Linda determined that the public interest, convenience and necessity required the installation and planting of landscape materials and the installation and construction of an irrigation system and other facilities set forth in Section 22525 of the Streets and Highways Code, State of California, and the maintenance thereof within the incorporated boundaries of the City of Loma Linda as shown on the attached map; and

WHEREAS, MuniFinancial, 27368 Via Industria, Suite 110, Temecula California, 92590, was appointed "Engineer of Work" with all provisions of Division 15 applicable to the Engineer applied to said "Engineer of Work"; and

WHEREAS, Section 22622 requires that an Engineer's Report be prepared and filed annually, outlining the assessments to be levied against the properties within the assessment district; and

WHEREAS, the City Council has determined that commercial and some multi-family residential properties could provide their own landscape maintenance to standards acceptable to the City; and

WHEREAS, Annexations 51 through 65 have approved for a CPI factor to be included on their assessments; and

WHEREAS, Proposition 218, Right to Vote on Taxes Act, was approved by the voters on November 5, 1996, added Articles XIIIIC and XIIID to the California Constitution which exempts any assessments imposed when persons owning all of the parcels subject to the assessment agreed

Resolution No.

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to being included in the District and subject to the assessment at the time the assessment is initially imposed; and

WHEREAS, each and every property owner comprising all of the parcels within the District was conditioned to install landscape improvements and agreed to their parcels being included in the District when the assessments were initially imposed; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Loma Linda that

1. The Engineer of Work is ordered to prepare the report for fiscal year 2005/2006 in accordance with Article 4, Division 15, of the Streets and Highways Code, "Landscaping and Lighting Act of 1972" of the State of California, to reflect the benefit determination outlined above; and

2. The landscaping assessments for fiscal year 2005/2006 are not increased over those imposed for fiscal year 2004/2005 with the exception of Annexations 51 through 64 by a CPI factor; and

3. The current CPI has been determined to be 4.0 percent calculated from the annual average of All Urban Consumers for San Bernardino County, March 2004 to March 2005; and

4. Notices and Assessment Ballots are not required if assessments are not increased other than for the amount of the current CPI.

APPROVED, ADOPTED AND SIGNED this 10th day of May 2005 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Mayor

ATTEST:

Pamela Byrnes-O'Camb, City Clerk

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF
LOMA LINDA, COUNTY OF SAN BERNARDINO,
PRELIMINARILY APPROVING ENGINEER'S REPORT FOR
FISCAL YEAR 2005/2006 FOR LANDSCAPE MAINTENANCE
DISTRICT NO. 1

The City Council of the City of Loma Linda (the "City"), pursuant to the provisions of the Landscaping and Lighting Act of 1972, being division 15 of the Streets and Highways Code of the State of California (the "Act"), has ordered the preparation of an Engineer's Report and has filed said Report titled "Loma Linda Landscape Maintenance District No. 1, Annexations Original and 1 through 65" (the "District") and has initiated proceedings for the levy and collection of assessments within the proposed District for the fiscal year 2005/2006, for the purposes provided therefore in the Act; and

WHEREAS, on the 10th day of May 2005, the City Council did adopt its Resolution No. _____ directing the Engineer of Work to make and file with the City Clerk of said City a report in writing as required by the Landscaping and Lighting Act of 1972 for fiscal year 2005/2006; and

WHEREAS, said Engineer of Work has made and filed with the City Clerk of said City a report in writing as called for in said Resolution and under and pursuant to said Act, which report has been presented to this Council for consideration; and

WHEREAS, said Council has duly considered said report and each and every part thereof, and finds that each and every part of said report is sufficient, and that said report, nor any part thereof, requires or should be modified in any respect; and

NOW, THEREFORE, BE IT RESOLVED by the City Council of the City of Loma Linda that:

1. The Engineer's Estimate of the itemized costs and expenses of said work and of the incidental expenses in connection therewith, contained in said report be, and each of them is hereby, preliminarily approved.
2. The diagrams showing the Assessment District referred to and described in said report, the boundaries of the subdivision of land within said Assessment District, as the same existed at the time of passage of said Resolution are hereby preliminarily approved.
3. The proposed assessments upon the subdivisions of land in said Assessment District is in proportion to the estimated special benefit to be received by said subdivisions, respectively, from said work and of the incidental expenses thereof, as contained in said report are hereby preliminarily approved.
4. Said report shall stand as the Engineer's Report for the purposes of all subsequent proceedings, and pursuant to the proposed district.

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PASSED, APPROVED AND ADOPTED this 10th day of May 2005 by the following vote:

Ayes:

Noes:

Abstain:

Absent:

Mayor

ATTEST:

Pamela Byrnes-O'Camb, City Clerk

RESOLUTION NO.

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF LOMA LINDA, COUNTY OF SAN BERNARDINO, CALIFORNIA DECLARING ITS INTENTION TO LEVY AND COLLECT ASSESSMENTS FOR FISCAL YEAR 2005/2006 IN LANDSCAPE MAINTENANCE DISTRICT NO. 1, AN ASSESSMENT DISTRICT; DECLARING THE WORK TO BE OF MORE SPECIAL THAN GENERAL PUBLIC BENEFIT; SPECIFYING THE EXTERIOR BOUNDARIES OF THE AREAS WITHIN LANDSCAPE MAINTENANCE DISTRICT NO. 1 TO BE ASSESSED THE COST AND EXPENSE THEREOF; DESIGNATING SAID DISTRICT AS LANDSCAPE MAINTENANCE DISTRICT NO. 1, DETERMINING THAT THESE PROCEEDINGS SHALL BE TAKEN PURSUANT TO THE LANDSCAPING AND LIGHTING ACT OF 1972; AND OFFERING A TIME AND PLACE FOR HEARING OBJECTIONS THERETO

The City Council of the City of Loma Linda (the "City") pursuant to the provisions of the Landscaping and Lighting Act of 1972, being Division 15 of the Streets and Highways Code of the State of California, does resolve as follows:

WHEREAS, That the public interest and convenience requires and it is the intention of the City Council of the City of Loma Linda, California, to order the following work be done:

1. Maintenance and servicing of facilities and landscaping as authorized by Section 22525 of the Streets and Highways Code.
2. Any and all work and materials appurtenant thereto or which are necessary or convenient for the maintenance and servicing thereof; and

WHEREAS, The foregoing described work is to be located within the right-of-way and easements along existing streets which have heretofore been maintained by the District throughout the City of Loma Linda, more particularly described on maps which are on file in the City Clerk's Office entitled, "Landscape Maintenance District No. 1"; and

WHEREAS, That the contemplated work, in the opinion of said City Council, is of more than special than general public benefit, and the said City Council hereby makes the expense of the said work chargeable upon a district, which said district is more particularly described on maps which are on file in the City Clerk's Office entitled, "Landscape Maintenance District No 1"; and

WHEREAS, The City Council of said City by Resolution No. _____ has approved the report of the Engineer of Work, which report indicates the amount of the proposed assessment, the district boundary, including the annexation territories, detailed description of improvements, and the method of assessment. The report titled "Engineer's Report, Landscape Maintenance District No. 1, Annexations Original and 1 through 65, fiscal year 2005/2006" is on file in the Office of the City Clerk of said City, and was prepared for fiscal year 2005/2006 in accordance with the Landscaping and Lighting Act of 1972. Reference to said report is hereby made for all particulars for the amount and extent of the assessments and for the extent of the work; and

WHEREAS, the current assessment rate is adequate to maintain the current facilities; and

WHEREAS, in order to maintain the facilities at a standard acceptable to the City, the assessments within the District will need to be levied for fiscal year 2005/2006; and

WHEREAS, Proposition 218, the Right to Vote On Taxes Act does hereby require that if the assessment rate is to be increased, a notice of the proposed assessment along with a ballot shall be mailed to all owners of identified parcels within the District, and that the agency shall conduct a public hearing not less than 45 days after the mailing of said notice; and

WHEREAS, the assessments for fiscal year 2005/2006 are not proposed to be increased above the approved CPI Index for Annexations 51 through 64; and

WHEREAS; the current CPI has been determined to be 4.0 percent calculated from the annual average of All Urban Consumers for San Bernardino County, March 2004 to March 2005; and

WHEREAS, notices and Assessment Ballots are not required if assessments are not increased other than for the amount of the current CPI; and

WHEREAS, The assessment shall be collected at the time and in the same manner as County taxes are collected. The Engineer of Work shall file a report annually with the City Council of said City and said Council will annually conduct a hearing upon said report, at which time assessments for the next fiscal year will be determined; and

WHEREAS, All the work herein proposed shall be done and carried through in pursuance of an act of the legislature of the State of California designated the Landscaping and Lighting Act of 1972, being Division 15 of the Streets and Highways Code of the State of California; and

WHEREAS, Published notice shall be made pursuant to Section 6061 of the Government Code. The publication of notice of hearing shall be completed at least 10 days prior to the date of hearing; and

NOW THEREFORE, BE IT RESOLVED by the City Council of the City of Loma Linda that:

1. Notice is hereby given that on the 24th day of May 2005 at the hour of 7:00 p.m., or as soon thereafter as possible, in the City Council Chamber at 25541 Barton Road, in the City of Loma Linda, any and all persons having any objections to the work, annexations, or extent of the assessment district, may appear and show cause why said work should not be done or carried out in accordance with this Resolution of Intention. The City Council will consider all oral and written protests; and

2. The City Clerk shall certify to the adoption of this Resolution.

APPROVED, PASSED AND ADOPTED this 10th day of May 2005 by the following vote:

Ayes:
Noes:
Abstain:
Absent:

Mayor

ATTEST:

Pamela Byrnes-O'Camb, City Clerk

**CITY OF LOMA LINDA
LANDSCAPE MAINTENANCE
DISTRICT NO. 1
ENGINEER'S ANNUAL LEVY REPORT
Fiscal Year 2005/2006**



INTENT MEETING: May 10, 2005
PUBLIC HEARING: May 24, 2005



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ENGINEER'S REPORT AFFIDAVIT

Landscape Maintenance District No. 1

City of Loma Linda

San Bernardino County, State of California

This Report describes the Landscape Maintenance District No. 1 and subsequent annexations (the "District") and services therein including the improvements, budgets, parcels and assessments to be levied for Fiscal Year 2005/2006 as they existed at the time of the passage of the Resolution of Intention. Reference is hereby made to the San Bernardino County Assessor's maps for a detailed description of the lines and dimensions of parcels within the District. The undersigned respectfully submits the enclosed Report as directed by the City Council.

Dated this _____ day of _____, 2005.

MuniFinancial
Assessment Engineer
On Behalf of the City of Loma Linda

By: _____

Adina Vazquez
Project Manager

By: _____

Richard Kopecky
R. C. E. # 16742

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I. OVERVIEW

A. Introduction

The City of Loma Linda (“City”) annually levies and collects special assessments in order to maintain the improvements within the City of Loma Linda Landscaping Maintenance District No. 1 (“District”). The District was formed in January 1976 with annexations to the District approved in subsequent years. Annual assessments are established pursuant to the *Landscape and Lighting Act of 1972, Part 2 of Division 15 of the California Streets and Highways Code* (the “1972 Act”).

This Engineer’s Annual Levy Report (“Report”) describes the District, any annexations or changes to the District, and the proposed assessments for Fiscal Year 2005/2006. For the purpose of this Report, the word “parcel” refers to an individual property assigned its own Assessor’s Parcel Number (“APN”) by the County of San Bernardino (“County”) Assessor’s Office. The County Auditor/Controller uses APNs and specific Fund Numbers to identify properties on the tax roll assessed for special district benefit assessments. The proposed assessments are based on the historical and estimated costs to maintain the improvements that provide special benefit to properties within the District. The costs of improvements and the annual levy include budgeted expenditures, deficits, surpluses, revenues, and reserves. Each parcel is assessed proportionately for only those improvements provided and for which the parcel receives special benefit. Following review of the Report and consideration of public comments and written protests at a public hearing, the City Council (“Council”) may order amendments to the Report or confirm the Report as submitted. Following approval of the Report, the Council may order the levy and collection of assessments for Fiscal Year 2005/2006 pursuant to the 1972 Act. In such case, the assessment information will be submitted to the County Auditor/Controller, and included on the property tax roll for each benefiting parcel for Fiscal Year 2005/2006.

B. Compliance With Current Legislation

On November 5, 1996, California voters approved Proposition 218. This Constitutional amendment was the latest in a series of initiatives altering the revenue-raising discretion of California’s local agencies. The provisions of

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Proposition 218 are set forth in the California Constitution Articles XIIIIC and XIIIID.

As relevant to the District, California Constitution Article XIIIID ("Article XIIIID"), Sections 1 through 5, provide for additional substantive and procedural requirements, as outlined below.

In Article XIIIID Section 2 (b), "Assessments" are defined as:

"...any levy or charge upon real property be an agency for a special benefit conferred upon the real property. 'Assessment' includes, but is not limited to, 'special assessment,' 'benefit assessment,' 'maintenance assessment,' and 'special assessment tax.'"

Although District assessments are generally collected on the property tax rolls, District "assessments" are not "taxes." Assessments are distinct from the regular one percent (1%) property tax and property tax debt overrides in that assessment rates are not levied on an ad valorem basis. The levies contained in this Report are considered assessments under Article XIIIID.

Article XIIIID requires that beginning July 1, 1997, new and existing assessments (with some exceptions) conform to new substantive and procedural requirements.

Parcels included in the original District formation and each subsequent annexation was conditioned to install landscape improvements before the development could proceed. In order to preserve the investment in the landscape improvements, the developer was required to form a separate 1972 Act Maintenance District or to be annexed into Landscape Maintenance District No. 1. Each developer, who owned, at the time, the parcels subject to the assessment, agreed to either the formation or annexation requirement and the assessments being imposed. Subsequent owners of parcels were also made aware through title reports and Department of Real Estate "White Paper" reports that the parcels were in the District and subject to the assessments. Purchase of the parcel(s) was also an agreement to be subject to the assessments. Therefore, the assessments adopted for the District prior to the passage of Proposition 218 are exempt from the provisions of Article XIIIID Section 4 of the Constitution, provided the assessments are not increased above the maximum assessment rates in effect prior to Proposition 218. Subsequent increases, if any, will be subject to the procedure and approval process of Section 4 of Article XIIIID.

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A new or increase in assessments require certain noticing and meeting requirements by law. The Brown Act defines the terms "new or increased assessment" to exclude certain conditions. These certain conditions included "any assessment that does not exceed an assessment formula or range of assessments previously adopted by the agency or approved by the voters in the area where the assessment is imposed." This definition was later confirmed by Senate Bill 919 (the proposition 218 implementing legislation).

II. DESCRIPTION OF THE DISTRICT

A. Boundaries of the District

The District consists of the original area formed in January 1976 and 65 subsequent annexations. Reference is made to Appendix B for the District Assessment Diagram. The following table lists the various annexations, development types and development descriptions included in the boundaries of the District and subject to the District assessments.

Annexation Number	Type of Development	Development Description
Original	Commercial	Parcel Map 958.
1	Residential	Tract Nos. 10131, 10132, and 10133.
2	Residential	Tract No. 9438.
3	Commercial	Loma Linda Plaza Shopping Center.
4	Multi-Family	PPD 83-9.
5	Residential	Tract Nos. 10134, 10135, 10136, and 10137.
6	Residential	Tract No. 9389.
7	Commercial	Tract No. 12734 and Parcel Maps 3231 and 4683.
8	Residential	Tract Nos. 10794 and Parcel Map 5241.
9	Commercial	PPD 80-2.
10	Multi-Family	Parcel Map 7277.
11	Commercial	Parcel Map 5564.
12	Residential	Tract Nos. 11446.
13	Residential	Tracts 9817 and 9817-1
14	Commercial	Parcel Map 7857.
15a	Residential	PPD 82-3 and Tract No. 12458.
15b	Commercial	PPD 82-3 and Tract No. 12458.
16	Multi-Family	Tract No. 12475.
17	Multi-Family	Tract Nos. 12609 and 12881.

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Annexation Number	Type of Development	Development Description
18	Residential	Tract No. 12294.
19	Residential	Tract No. 11516 and Assessor's Parcel No. 293-053-01.
20	Multi-Family	PPD 84-2.
21	Multi-Family	PPD 84-12.
22	Commercial	Parcel Map 6643.
23	Commercial	Tract No. 12771.
24	Commercial	PPD 85-3.
25	Commercial	Parcel Map 9198.
26	Commercial	Tract No. 12916.
27	Residential	Tracts 10134 and 10135.
28	Commercial	PPD 86-5.
29	Residential	Tract No. 13046.
30	Commercial	PPD 85-13.
31	Residential	Tract No. 13449.
32	Commercial	Parcel Map 10741.
33a	Commercial	PPD 87-16 and PPD 87-9.
33b	Commercial	PPD 87-16 and PPD 87-9.
34	Residential	Tract No. 13705.
35	Residential	Tract No. 13635.
36a	Commercial	PPD 86-17 and PPD 87-12.
36b	Commercial	PPD 86-17 and PPD 87-12.
37	Multi-Family	PPD 85-6.
38	Commercial	PPD 85-8.
39	Residential	Tract No. 13887.
40	Multi-Family	Parcel Map 11886.
41	Residential	Tract No. 13943.

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Annexation Number	Type of Development	Development Description
42	Residential	Tract No. 14216.
43	Multi-Family	Tract No. 14339.
44	Commercial	Tract No. 12962.
45	Commercial	Mini-storage on Barton Road west of California Street.
46	Commercial	PPD 88-10.
47	Commercial	Tract No. 14545. (See Annexation 54.)
48	Residential	Barton Road Frontage (northwest corner of Barton Road and Benton Street)
49	Commercial	PPD 89-5.
50	Commercial	CUP 93-2.
51	Commercial	Tract No. 12916.
52	Commercial	CUP 93-5.
53	Commercial	College Home Tract.
54	Residential	Tract Nos. 14544, 14545, 14552.
55	Residential	Tract No. 15071
56	Residential	Tract No. 15917, Van Leuven and San Timoteo Creek
57	Commercial	24913 Redlands Boulevard.
58	Residential	Tract No. 16016, Prospect Avenue and Mountain View.
59	Residential	Tract No. 14543, Lawton Avenue and Whittier Avenue.
60	Commercial	Along Barton Rd. between Mountain View and Bryn Mawr Ave.
61	Residential	Tract No. 16234, Cole Street east of Benton Street.
62	Residential	Tract No. 16259,
63	Residential	Tract No. 16341
64	Residential	Tract No. 16382
65	Residential	Parcel Map 16120

B. Description of the District Improvements and Services

Landscaping and irrigation improvements have been completed along the Barton Road frontage of Parcel Map 958, (Original), the development that was the basis of the original district. There have been sixty-five, (65), subsequent annexations to the District, which are shown on the map included within this Report. Only those annexations having improvements to be maintained and serviced by the District are addressed within this Report.

The operation, maintenance, and servicing of ornamental structures, landscaping, including trees, shrubs, grass, and other ornamental vegetation, and appurtenant facilities, including irrigation systems located in public places within the boundaries of the annexation. Maintenance means the furnishing of services and materials for the ordinary and usual maintenance, operation, and servicing of the ornamental structures, landscaping and appurtenant facilities, including repair, removal, or replacement of all or part of any of the ornamental structures, landscaping or appurtenant facilities; providing for the life, growth, health, and beauty of the landscaping, including cultivation, irrigation, trimming, spraying, fertilizing, and treating for disease or injury; the removal of trimmings, rubbish, debris and other solid waste; and the cleaning, sandblasting, and painting of walls and other improvements to remove or cover graffiti. Servicing means the furnishing of electricity for the lighting and operation of the ornamental structures, landscaping, and appurtenant facilities, and water for the irrigation and control of the landscaping and the maintenance of any of the ornamental structures, landscaping, and appurtenant facilities.

The following table lists the various areas and location of the landscaping and irrigation improvements within the District.

Annexation Number	Type of Development	Description of Area and Improvements
Original	Commercial	The Barton Road frontage of Parcel Map 958.
1	Residential	The Mountain View Avenue frontage and interior portions of Tract Nos. 10131, 10132, and 10133.
2	Residential	The Mountain View frontage of Tract No. 9438.
3	Commercial	The Barton Road frontage of the Loma Linda Plaza Shopping Center.

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Annexation Number	Type of Development	Description of Area and Improvements
4	Multi-Family	The Mountain View Avenue frontage of PPD 83-9.
5	Residential	The Bryn Mawr Avenue frontage of Tract Nos. 10134, 10135, 10136, and 10137.
6	Residential	The Mountain View Avenue frontage of Tract No. 9389.
7	Commercial	The Mountain View Avenue frontage of Tract No. 12734 and Parcel Maps 3231 and 4683.
8	Residential	The Mountain View Avenue frontage of Tract Nos. 10794 and Parcel Map 5241.
9	Commercial	The Redlands Boulevard frontage of PPD 80-2.
10	Multi-Family	The Mountain View Avenue frontage of Parcel Map 7277.
11	Commercial	The Redlands Boulevard frontage of Parcel Map 5564.
12	Residential	The Mountain View Avenue frontage of Tract Nos. 11446.
13	Residential	The Mountain View Avenue frontage of Tracts 9817 and 9817-1
14	Commercial	The Redlands Boulevard frontage of Parcel Map 7857.
15a	Residential	The Redlands Boulevard frontage of PPD 82-3 and the Whittier Avenue, Verde Grove Avenue and Lawton Street frontages of Tract No. 12458.
15b	Commercial	The Redlands Boulevard frontage of PPD 82-3 and the Whittier Avenue, Verde Grove Avenue and Lawton Street frontages of Tract No. 12458.
16	Multi-Family	The Redlands Boulevard frontage of Tract No. 12475.
17	Multi-Family	The Redlands Boulevard frontage of Tract Nos. 12609 and 12881.
18	Residential	The Bryn Mawr Avenue and Beaumont Avenue frontages of Tract No. 12294.
19	Residential	The Bryn Mawr Avenue, Lawton Avenue, Whittier Avenue, and Beaumont Avenue frontages of Tract No. 11516 and Assessor's Parcel No. 293-053-01.
20	Multi-Family	The Mountain View Avenue frontage of PPD 84-2.
21	Multi-Family	The Redlands Boulevard frontage of PPD 84-12.
22	Commercial	The Redlands Boulevard frontage of Parcel Map 6643.
23	Commercial	The Redlands Boulevard, Camelot Lane, and Hampton Drive frontages of Tract No. 12771.
24	Commercial	The Barton Road frontage of PPD 85-3.
25	Commercial	The Mountain View and Redlands Boulevard frontages of Parcel Map 9198.

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Annexation Number	Type of Development	Description of Area and Improvements
26	Commercial	The Redlands Boulevard frontage of Tract No. 12916.
27	Residential	The Bryn Mawr Avenue frontages and various interior streets of Tracts 10134 and 10135.
28	Commercial	The Redlands Boulevard and Mountain View Avenue frontages of PPD 86-5.
29	Residential	The Second Street and Bryn Mawr Avenue frontages of Tract No. 13046.
30	Commercial	The Redlands Boulevard frontage of PPD 85-13.
31	Residential	The Lawton Avenue and Bryn Mawr Avenue frontages of Tract No. 13449.
32	Commercial	The Mountain View Avenue and Cottonwood Road frontages of Parcel Map 10741.
33a	Commercial	The Barton Road and Redlands Boulevard frontages of PPD 87-16 and PPD 87-9.
33b	Commercial	The Barton Road and Redlands Boulevard frontages of PPD 87-16 and PPD 87-9.
34	Residential	The Second Street and Whittier Avenue frontages of Tract No. 13705.
35	Residential	The Lawton Avenue and Bryn Mawr Avenue frontages of Tract No. 13635.
36a	Commercial	The Redlands Boulevard frontages of PPD 86-17 and PPD 87-12.
36b	Commercial	The Redlands Boulevard frontages of PPD 86-17 and PPD 87-12.
37	Multi-Family	The Mountain View Avenue frontage of PPD 85-6.
38	Commercial	The Redlands Boulevard frontage of PPD 85-8.
39	Residential	The Beaumont Avenue boundary and various interior streets of Tract No. 13887.
40	Multi-Family	The Oakwood and Barton Road frontages of Parcel Map 11886.
41	Residential	The George, Whittier, Beaumont, and Bryn Mawr frontages and various interior streets of Tract No. 13943.
42	Residential	The Mountain View Avenue frontage of Tract No. 14216.
43	Multi-Family	The Mountain View and Prospect Avenue frontages of Tract No. 14339.
44	Commercial	The Beaumont Street frontage of Tract No. 12962.
45	Commercial	The Barton Road frontage of the mini-storage on Barton Road west of California Street.
46	Commercial	The Redlands Boulevard frontage of PPD 88-10.
47	Commercial	The Beaumont Avenue frontage and various interior streets of Tract No. 14545. (See Annexation 54.)

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 Fiscal Year 2005/2006

Annexation Number	Type of Development	Description of Area and Improvements
48	Residential	Barton Road Frontage (northwest corner of Barton Road and Benton Street)
49	Commercial	The Redlands Boulevard frontage of PPD 89-5.
50	Commercial	The Redlands Boulevard frontage of CUP 93-2.
51	Commercial	The Redlands Boulevard frontage of Tract No. 12916.
52	Commercial	The Redlands Boulevard frontage of CUP 93-5.
53	Commercial	The Redlands Boulevard frontage of the College Home Tract.
54	Residential	Tract Nos. 14544, 14545, 14552.
55	Residential	Tract No. 15071
56	Residential	Tract No. 15917, Van Leuven and San Timoteo Creek
57	Commercial	24913 Redlands Boulevard.
58	Residential	Tract No. 16016, Prospect Avenue and Mountain View.
59	Residential	Tract No. 14543, Lawton Avenue and Whittier Avenue.
60	Commercial	Along Barton Rd. between Mountain View and Bryn Mawr Ave.
61	Residential	Tract No. 16234, Cole Street east of Benton Street.
62	Residential	Improvements along Oakwood Drive.
63	Residential	Parkways and median right of ways along Mission Road and common areas and road medians within Tract No. 16341.
64	Residential	Parkways along Newport Avenue and common areas within Tract No. 16382.
65	Residential	Parkways along Barton Road, Barton Road Median, New Jersey Street, Orange Avenue, and California Street, and common areas within Parcel Map 16120.

Landscaped areas are portions of easements or road rights-of-way previously granted to the City, and the City has determined that properties within the District receive special benefit from the maintenance and servicing of these improvements.

The plans and specifications for the landscaping and irrigation improvements within each annexation have been prepared by the developer and have been approved as part of the improvement plans for the various developments. The plans and specifications for the landscaping and irrigation are in conformance with the requirements of the City Council

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conditions of approval of said Parcel Maps, Tracts, and Planned Parcel Developments.

Plans and specifications for the improvements for the original District and each subsequent annexation are voluminous and are not bound in this report but are on file in the office of the City Clerk and the City Engineer where they are available for public inspection. Said plans and specification by reference are incorporated and made part of this report.

III. METHOD OF APPORTIONMENT

A. General

Pursuant to the 1972 Act and the provisions of the Article XIIIID, the costs of the District are apportioned by a formula or method, which fairly distributes the net amount to be assessed among the assessable parcels in proportion to the special benefits received by each such parcel from the improvements and that a parcel's assessment may not exceed the reasonable cost of the proportional special benefit conferred on that parcel. Article XIIIID requires that only special benefits are assessable and that the agency shall separate the general benefit from special benefit. A special benefit is a particular and distinct benefit over and above general benefits conferred on the public at large, including real property within the district. The general enhancement of property value does not constitute a special benefit. Each parcel within the District receives special benefits from the improvements due to the close proximity of the landscaping improvements to each parcel.

B. Special Benefit

The method of apportionment (method of assessment) is based on the premise that each assessed parcel receives special benefit from the improvements maintained, serviced and funded by the assessments; specifically, landscape and irrigation improvements installed in connection with the development of these parcels. The desirability of properties within the District is enhanced by the presence of well-maintained landscaping improvements in close proximity to those properties.

The annual assessments outlined in this Report are based on the estimated costs to provide necessary services, operation, administration, and maintenance required to ensure the satisfactory condition and quality of each improvement. The District improvements include various landscaped areas and accompanying appurtenances that provide special benefits to various properties within the District.

The special benefits associated with the landscaping improvements are specifically:

- Enhanced desirability of properties through association with the improvements.

- Improved aesthetic appeal of properties within the District providing a positive representation of the area.
- Enhanced adaptation of the urban environment within the natural environment from adequate green space and landscaping.
- Environmental enhancement through improved erosion resistance and dust and debris control.
- Increased sense of pride in ownership of property within the District resulting from well-maintained improvements associated with the properties.
- Reduced criminal activity and property-related crimes (especially vandalism) against properties in the District through well-maintained surroundings and amenities.
- Enhanced environmental quality of the parcels by moderating temperatures, providing oxygenation and attenuating noise.

The preceding special benefits contribute to a special enhancement and desirability of each of the assessed parcels within the District.

C. General Benefit

In addition to the special benefits received by the parcels within the proposed annexation, there are incidental general benefits conferred by the improvements within the District.

All of the following constitutes incidental general benefits conferred by the District improvements:

- The proper maintenance of landscaping and appurtenant facilities within the District will control dust from blowing onto properties outside of the District boundaries.
- The control of erosion will reduce runoff into the City's storm drain system.
- The proper maintenance of landscaped areas will facilitates proper drainage of properties within the District and also reduces the potential for flooding damage to properties on the downward slope from the District.
- The spraying and treating of landscaping within the District for disease reduces the likelihood of insect infestation and other diseases

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spreading to landscaping located throughout other properties within the City.

- The proper maintenance of landscaping and ornamental structures provides a positive visual experience to persons passing by the District boundaries.

The total benefits are thus a combination of the special benefits to the parcels within the District and the general benefits to the public at large and to adjacent property owners. The portion of the total lands cape maintenance and servicing costs, which are associated with general benefits, will not be assessed to the parcels in the District, but will be paid from other City Funds.

D. Self Maintenance or No Landscaping Improvements

The cost allocation/special benefit nexus to developed parcels in each annexation area is similar and appropriate for most parcels. However, there are specific parcels within select annexations that receive less special benefit because the properties are undeveloped and/or have no lands cape improvements adjacent to the parcel. In addition, the landscape improvements in some annexations are currently maintained by the property owners and are proposed to be maintained by the property owners this coming fiscal year if approved by the City Council. Also, City, County and Redevelopment Agency annexations are exempt and are not assessed. The following is a list of annexations within this category and their status.

Annexation No.	Status
3	Self Maintained
7	Self Maintained
8	Self Maintained
9	Self Maintained
11	Not Separately Assessed - Combined*
12	Not Separately Assessed - Combined*
13	Self Maintained
14	Self Maintained
15b	Self Maintained
23	Not Assessed - Government
25	Self Maintained
28	Self Maintained
30	Self Maintained
32	Not Assessed - No Landscaping

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36a	Self Maintained
40	Self Maintained
43	Self Maintained
44	Not Assessed - No Landscaping
45	Not Assessed - Government
47	Not Separately Assessed - Combined*
49	Not Separately Assessed - Combined*
50	Self Maintained
57	Self Maintained
58	Self Maintained
60	Self Maintained
63	HOA Maintained
64	HOA Maintained

**Annexations 11, 12, 47, and 49 were combined with other annexations and are no longer considered as separate annexations. Annexations 63 and 64 have homeowners associations that will maintain all landscaping within the interior of the respective developments.*

Property owners having parcels within the District who are allowed to provide for their own landscape maintenance receive no assessment associated with the maintenance costs because these costs are paid directly to their own employees or contractor for this maintenance. They may also pay direct water costs to keep the landscaping alive and well. However, they will receive special benefit and be assessed for the costs associated with the Report and District administration to ensure that the required landscaping will be maintained to the standards established by the City and anticipated when the improvements were initially required.

Since this special benefit is associated with each annexation area, the assessments are based on the number of units of assessment for each annexation area. Thus, the assessments are the same to administer and to prepare the Report for the annexation areas providing their own landscape maintenance.

E. Assessment Methodology

The costs to provide maintenance and servicing of the improvements within or adjacent to the original area and each annexation area represent a zone of benefit ("Zone") and provide a distinct and special benefit to each parcel in the Zone. The costs to provide maintenance and servicing of the improvements for each Zone are determined and are fairly and equitably distributed among each assessable parcel in the Zone based upon the estimated special benefit received by each parcel. The costs of the Report and District administration are fairly and equitably distributed to all Zones,

including those that have no improvements or that are fully or partially self-maintained.

Assessable parcels within each Zone are determined to receive the same special benefit from the improvements due to their similarity in size and use and their similar proximity to the improvements. Therefore, each assessable parcel in a Zone is assessed an equal amount.

For Fiscal Year 2005/2006, the assessment rate within each Zone will be the Balance to Levy divided by the number of assessable parcels in the Zone.

F. Assessment Range Formula

An assessment range formula for the District assessments has been confirmed through property owner ballot proceedings in compliance with Article XIIIID, except those existing assessments within the District which qualified as exempt assessments pursuant to Article XIIIID, Section 5 of the Constitution and did not require a ballot proceeding under the provisions of Section 4. The assessment range formula shall be applied to future assessments within the District. The following describes this assessment range formula:

Wherein, if the proposed assessment (levy per unit or rate) is less than or equal to, the prior year's maximum assessment plus the adjustments described in the following, then the proposed assessment is not considered an increased assessment. The purpose of establishing an assessment range formula is to provide for reasonable increases and inflationary adjustment to the assessment amounts without requiring costly noticing and mailing procedures, which would be added to the District costs and assessments.

If the proposed assessment is less than the maximum assessment approved in the previous fiscal year adjusted by a percentage no greater than the annual percentage increase of the Consumer Price Index ("CPI"), the assessment shall not be considered as an increase.

For Annexations 51 through 65, the maximum assessment amount allowed for each fiscal year shall be adjusted annually by an amount equal to the percentage increase of the CPI for the Los Angeles-Riverside-Orange County Area for Urban Consumers, as developed by U.S. Bureau of Labor Statistics, for March of each year and the CPI for March of the previous

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fiscal year. Such assessment adjustments shall not be considered an increase in assessment and shall not require that a notice or Assessment Ballot be sent to property owners within these annexation areas. The base assessment amount will be the amount originally noticed and approved by the property owners at the time of formation and adjusted annually to establish the new maximum assessment amounts. An increased assessment that exceeds this adjusted maximum assessment amount will require property owner balloting approval before the increase may be imposed.

IV. DISTRICT BUDGET

A. Description of Budget Items

The following is a brief description of the costs associated with the improvements and services funded through the District.

DIRECT COSTS:

Maintenance Costs — Includes regularly scheduled labor and general maintenance cost including wages, salaries, benefits and contract services required to properly maintain and ensure the satisfactory condition of the improvements and appurtenant facilities.

Utilities — The furnishing of water and electricity required for the operation and maintenance of the improvements and facilities.

Capital Repairs / Improvements — This item includes repairs to the improvements and facilities that are not included in the yearly maintenance costs. This may include repair of damaged amenities due to vandalism, storms, etc. Also included may be planned upgrades or replacements of the improvements and equipment that provide a special benefit to the District. Includes materials, supplies (e.g. pipe, fertilizer, insecticides, fuel, cleaning material etc.), and equipment (e.g. communication, small tools, rentals, machinery etc.) required to operate, maintain and ensure the satisfactory condition of the improvements and appurtenant facilities.

ADMINISTRATIVE COSTS:

Administration/Operations/Insurance — May include the administrative and professional service costs associated with the coordination of District services and operations including response to public concerns and education, procedures associated with the levy and collection of assessments, the costs of contracting with professionals to provide administrative, legal or engineering services specific to the District, and the cost for the County to collect assessments on the property tax bills.

Professional Services — The cost of contracting with professionals to provide services specific to the levy of assessments and annual administration of the District.

Credit/Adjustments — If there is a surplus or a deficit in the improvement fund of an annexation at the end of any fiscal year, the surplus or deficit shall be carried forward to the next annual assessment to be levied within such annexation and applied as a credit or a debit, as the case may be, against such annexation.

Other Revenue Sources— Any contributions of funds from outside the District sources including general benefit contributions from the City.

Total Number of Parcels — The total number of parcels within the District.

Total Parcels Levied — The total number of parcels within the District that are assessed. Non-assessable lots or parcels include properties that have been determined to receive no special benefits from the improvements and may include land principally encumbered by public or other right-of-ways or easements, common areas, and/or parcels that have restricted use or development potential.

Levy per Parcel (shown in Appendix "A") — This amount represents the assessment rate being applied to each assessable parcel in each area. The Levy per Parcel is the result of dividing the Balance to Levy per area by the sum of the number of assessable parcels.

B. Assessment Details

Credit/Adjustments to Levy Amounts

Throughout the District there are certain annexations that receive different considerations in determining their annual assessments.

Annexations 3, 7, 8, 9, 13, 14, 15b, 25, 28, 30, 36a, 40, 43, 50, 57, 58 and 60 are self maintained areas, and assessments are reduced to reflect only administrative costs associated with the area.

Annexations 63 and 64 are areas maintained by a Homeowner's Association, and assessments are reduced to reflect only the improvement costs paid by the City and/or administrative costs associated with the area .

The property owners in *Annexation 3* began to self maintain their landscaping beginning on January 1, 2001. There was a credit of \$2,751.00 beginning with Fiscal Year 2000/2001 levy to credit the Administrative

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Costs associated with the area. The following table shows the amount used to credit the levy for the Fiscal Year 2004/2005 and prior.

Credit Available as of FY 2000/2001	\$2,751.00
Credit Amount Used for FY 2001/2002	(796.00)
Credit Amount Used for FY 2002/2003	(796.00)
Credit Amount Used for FY 2003/2004	(796.00)
Credit Amount Used for FY 2004/2005	(363.00)
Credit Remaining	\$0.00

Annexation 15B received credits as a result of costs being lower than estimated of maintenance and water in past years. The amount of available credit at the end of Fiscal Year 1996/1997 was \$2,288.53. The following table shows the amounts used to credit the levy for each subsequent fiscal year.

Credit Available as of FY 1996/1997	\$2,288.53
Credit Amount Used for FY 1997/1998	(346.00)
Credit Amount Used for FY 1998/1999	(12.00)
Credit Amount Used for FY 1999/2000	(10.00)
Credit Amount Used for FY 2000/2001	(10.00)
Credit Amount Used for FY 2001/2002	(10.00)
Credit Amount Used for FY 2002/2003	(10.00)
Credit Amount Used for FY 2003/2004	(10.00)
Credit Amount Used for FY 2004/2005	(10.00)
Credit Remaining	\$1,860.53

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Annexations 11, 12, 47, and 49 were combined and are no longer separately assessed annexations. In addition, *Annexations 23, 32, and 44* have no landscaping and are not assessed.

The landscaping improvements for *Annexation 56* have been installed and the City has accepted the improvements. This annexation was assessed for maintenance costs for the first time beginning with Fiscal Year 2004/2005.

As previously mentioned, *Annexations 51 through 65* receive an annual increase in their maximum assessments based on the annual CPI index.

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C. District Budget Fiscal Year 2005/2006

The following information has been established by order of the City Council.

Fiscal Year 2005/2006
Landscape Maintenance District No. 1
District Budget Totals

Direct Costs

<i>Maintenance</i>	\$ 165,640
<i>Utilities</i>	137,073
<i>Capital Repairs/Improvements</i>	30,229
<i>Subtotal</i>	<hr/> \$332,942

Administrative Costs

<i>Administration/Operations/Insurance</i>	\$115,567
<i>Professional Services</i>	43,553
<i>Subtotal</i>	<hr/> \$159,120

Total Direct and Administrative Costs	\$492,062
Credit/Adjustments	(145,587)
<i>Balance to Levy</i>	<hr/> \$346,475

Total Number of Parcels	2,157
Total Parcels Levied	2,149

<i>Please refer to the section entitled "Appendix A - District Budget" for further details.</i>	
Shortfall from FY 2003/2004	(\$3,081)
Assessments FY 2004/2005	326,891
Expenditures FY 2004/2005	(326,500)
<i>Estimated Shortfall at 6/30/2005</i>	<hr/> (\$2,690)

Anticipated Assessments FY 2005/2006	\$346,475
Anticipated Expenditures FY 2005/2006	(374,800)
Anticipated Shortfall 6/30/2006	(28,325)
Estimated Shortfall at 6/30/2005	(2,690)
<i>Grand Total (Shortfall)</i>	<hr/> (\$25,635)

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APPENDIX A - DISTRICT BUDGET

The following pages contain detailed District Budget Information for Fiscal Year 2005/2006.

APPENDIX A
CITY OF LOMA LINDA
LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2005/2006

District Name Notes	Original 1	2	3 (1)	4	5	6 (1)	7 (1)	8 (1)
<i>Direct Costs</i>								
Maintenance	\$2,551	\$1,488	\$391	\$0	\$791	\$813	\$931	\$0
Utilities	7,781	2,742	1,775	0	1,689	4,073	2,115	0
Capital Repairs/Improvements	1,285	453	293	0	279	673	349	0
<i>Subtotal</i>	<i>\$11,617</i>	<i>\$4,683</i>	<i>\$2,459</i>	<i>\$0</i>	<i>\$2,759</i>	<i>\$5,559</i>	<i>\$3,395</i>	<i>\$0</i>
<i>Administrative Costs</i>								
Administration/Operations/Insurance	\$2,044	\$720	\$466	\$783	\$444	\$1,070	\$556	\$66
Professional Services	26	568	405	13	7	444	183	13
<i>Subtotal</i>	<i>\$2,070</i>	<i>\$1,288</i>	<i>\$871</i>	<i>\$796</i>	<i>\$450</i>	<i>\$1,514</i>	<i>\$738</i>	<i>\$359</i>
Total Direct and Administrative Costs	\$13,687	\$5,972	\$3,330	\$796	\$3,210	\$7,073	\$4,133	\$425
Credit/ Adjustments	0	0	0	0	0	0	0	0
<i>Balance to Levy</i>	<i>\$13,687</i>	<i>\$5,972</i>	<i>\$3,330</i>	<i>\$796</i>	<i>\$3,210</i>	<i>\$7,073</i>	<i>\$4,133</i>	<i>\$425</i>
Total Number of Parcels	4	87	62	2	1	68	28	1
Total Parcels Levied	4	87	62	2	1	68	28	1
Levy Per Parcel	\$3,421.83	\$68.64	\$53.70	\$398.08	\$3,209.73	\$104.02	\$147.62	\$7.72
Credit Available for FY 2005/2006								
Credit Used for FY 2005/2006								
Credit Remaining for FY 2006/2007								

Notes

(1) *Self Maintained - Assessed only / Administrative Costs*

(2) *Government/ County - Not Assessed*

(3) *No Landkeeping - Not Assessed*

(4) *Combined and are no longer annexations - Not Assessed*

(5) *Allowable CPI inflator of 4.0% applied*

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LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2005/2006

District Name Notes	9 (1)	10 (4)	11 (4)	12 (4)	13 (1)	14 (1)	15a (1)	15b (1)	16
<i>Direct Costs</i>									
Maintenance	\$0	\$298	\$0	\$0	\$0	\$0	\$907	\$0	\$449
Utilities	0	973	0	0	0	0	2,429	0	1,986
Capital Repairs/Improvements	0	161	0	0	0	0	401	0	328
<i>Subtotal</i>	\$0	\$1,432	\$0	\$0	\$0	\$0	\$3,738	\$0	\$2,763
<i>Administrative Costs</i>									
Administration/Operations/Insurance	\$1,111	\$256	\$0	\$540	\$47	\$638	\$3	\$522	
Professional Services	183	13	0	881	13	516	7	503	
<i>Subtotal</i>	\$1,294	\$269	\$0	\$1,421	\$60	\$1,154	\$10	\$1,024	
Total Direct and Administrative Costs	\$1,294	\$1,701	\$0	\$1,421	\$60	\$4,892	\$10	\$3,787	
Credit/Adjustments	0	0	0	0	0	0	0	0	0
<i>Balance to Levy</i>	\$1,294	\$1,701	\$0	\$1,421	\$60	\$4,892	\$0	\$3,787	
Total Number of Parcels	28	2	0	0	135	2	79	1	77
Total Parcels Levied	28	2	0	0	135	2	79	0	77
Levy Per Parcel	\$46.21	\$850.44	\$0.00	\$10.52	\$30.10	\$61.92	\$0.00	\$49.18	
Credit Available for FY 2005/2006							\$1,871		
Credit Used for FY 2005/2006							(10)		
Credit Remaining for FY 2006/2007							\$1,861		

Notes

- (1) *Self Maintained - Assessed only Administrative Costs*
- (2) *Government/Court - Not Assessed*
- (3) *No Landscaping - Not Assessed*
- (4) *Combined and are no longer annexations - Not Assessed*
- (5) *Allianthus CPI inflator of 4.0% applied*

APPENDIX A
CITY OF LOMA LINDA
LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2005/2006

District Name Notes	17	18	19	20	21	22	23	24	25
	(1)								
<i>Direct Costs</i>									
Maintenance	\$693	\$1,857	\$1,398	\$558	\$750	\$304	\$0	\$2,375	\$0
Utilities	1,274	4,868	5,557	1,386	1,619	1,434	0	4,419	0
Capital Repairs/Improvements	210	804	918	229	267	237	0	730	0
<i>Subtotal</i>	\$2,177	\$7,529	\$7,873	\$2,173	\$2,637	\$1,975	\$0	\$7,524	\$0
<i>Administrative Costs</i>									
Administration/Operations/Insurance	\$335	\$1,279	\$1,460	\$364	\$425	\$377	\$0	\$1,161	\$179
Professional Services	183	366	496	20	7	7	0	13	307
<i>Subtotal</i>	\$517	\$1,644	\$1,956	\$384	\$432	\$383	\$0	\$7,174	\$486
Total Direct and Administrative Costs	\$2,694	\$9,173	\$9,829	\$2,556	\$3,069	\$2,358	\$0	\$8,698	\$486
Credit/Adjustments	0	0	0	0	0	0	0	0	0
<i>Balance to Levy</i>	\$2,694	\$9,173	\$9,829	\$2,556	\$3,069	\$2,358	\$0	\$8,698	\$486
Total Number of Parcels	28	56	76	1	1	1	0	2	45
Total Parcels Leved	28	56	76	1	1	1	0	2	45
Levy Per Parcel									
Credit Available for FY 2005/2006	\$96.23	\$163.81	\$129.33	\$2,556.49	\$3,068.52	\$2,357.92	\$0.00	\$4,348.98	\$10.80
Credit Used for FY 2005/2006									
Credit Remaining for FY 2006/2007									

Notes

- (1) *Self Maintained - Assessed only Administrative Costs*
- (2) *Government/County - Not Assessed*
- (3) *No Landscaping - Not Assessed*
- (4) *Combined and are no longer annexations - Not Assessed*
- (5) *Allowable CPI inflator of 4.0% applied*

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CITY OF LOMA LINDA
LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2005/2006

District Name Notes	26	27 (1)	28 (1)	29	30 (1)	31	32 (3)	33a	33b
<i>Direct Costs</i>									
Maintenance	\$1,799	\$1,672	\$0	\$1,508	\$0	\$1,784	\$0	\$605	\$1,872
Utilities	4,244	2,456	0	3,931	0	5,068	0	1,127	1,976
Capital Repairs/Improvements	701	406	0	649	0	837	0	186	326
<i>Subtotal</i>	\$6,744	\$4,534	\$0	\$6,088	\$0	\$7,689	\$0	\$1,918	\$4,175
<i>Administrative Costs</i>									
Administration/Operations/Insurance	\$1,115	\$645	\$564	\$1,033	\$0	\$1,331	\$0	\$296	\$519
Professional Services	39	424	13	242	0	607	0	7	13
<i>Subtotal</i>	\$1,154	\$1,070	\$577	\$1,274	\$0	\$1,938	\$0	\$303	\$532
Total Direct and Administrative Costs	\$7,898	\$5,604	\$577	\$7,363	\$0	\$9,628	\$0	\$2,221	\$4,707
Credit/Adjustments	0	0	0	0	0	0	0	0	0
<i>Balance to Levy</i>	\$7,898	\$5,604	\$577	\$7,363	\$0	\$9,628	\$0	\$2,221	\$4,707
Total Number of Parcels	6	65	2	37	1	93	1	1	2
Total Parcels Levied	6	65	2	37	0	93	0	1	2
Levy Per Parcel	\$1,316.26	\$86.21	\$288.51	\$198.99	\$0.00	\$103.52	\$0.00	\$2,220.85	\$2,353.58
Credit Available for FY 2005/2006									
Credit Used for FY 2005/2006									
Credit Remaining for FY 2006/2007									

Notes

- (1) *Self Maintained - Assessed only Administrative Costs*
- (2) *Government/County - Not Assessed*
- (3) *No Landscaping - Not Assessed*
- (4) *Combined and are no longer annexations - Not Assessed*
- (5) *Allowable CPI inflator of 4.0% applied*

APPENDIX A
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LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2005/2006

District Name Notes	34	35	36a (1)	36b	37	38	39	40 (1)	41
<u>Direct Costs</u>									
Maintenance	\$1,436	\$4,800	\$0	\$225	\$190	\$1,295	\$1,820	\$0	\$6,482
Utilities	3,371	11,612	0	802	586	1,938	4,554	0	18,002
Capital Repairs/ Improvements	557	1,918	0	132	97	320	752	0	2,974
<i>Subtotal</i>	<i>\$5,363</i>	<i>\$18,330</i>	<i>\$0</i>	<i>\$1,159</i>	<i>\$872</i>	<i>\$3,553</i>	<i>\$7,126</i>	<i>\$0</i>	<i>\$27,458</i>
<u>Administrative Costs</u>									
Administration/ Operations/ Insurance	\$886	\$3,051	\$8	\$211	\$154	\$509	\$1,196	\$186	\$4,729
Professional Services	242	561	7	13	7	39	313	7	496
<i>Subtotal</i>	<i>\$1,127</i>	<i>\$3,612</i>	<i>\$74</i>	<i>\$224</i>	<i>\$160</i>	<i>\$548</i>	<i>\$1,570</i>	<i>\$193</i>	<i>\$5,226</i>
Total Direct and Administrative Costs	\$6,490	\$21,942	\$14	\$1,383	\$1,033	\$4,102	\$8,636	\$193	\$32,683
Credit/ Adjustments	0	0	0	0	0	0	0	0	0
<i>Balance to Levy</i>	<i>\$6,490</i>	<i>\$21,942</i>	<i>\$14</i>	<i>\$1,383</i>	<i>\$1,033</i>	<i>\$4,102</i>	<i>\$8,636</i>	<i>\$193</i>	<i>\$32,683</i>
Total Number of Parcels	37	86	1	2	1	6	48	1	76
Total Parcels Levied	37	86	1	2	1	6	48	1	76
Levy Per Parcel	\$175.42	\$255.14	\$14.33	\$691.30	\$1,032.57	\$683.65	\$179.91	\$192.65	\$430.04
Credit Available for FY 2005/2006									
Credit Used for FY 2005/2006									
Credit Remaining for FY 2006/2007									

Notes

- (1) *Self Maintained - Assessed only Administrative Costs*
- (2) *Government/City - Not Assessed*
- (3) *No Landscaping - Not Assessed*
- (4) *Combined and are no longer annexations - Not Assessed*
- (5) *Allowable CPI inflator of 4.0% applied*

APPENDIX A
CITY OF LOMA LINDA
LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2005/2006

District Name Notes	42 (1)	43 (2)	44 (3)	45 (2)	46 (4)	47 (4)	48 (4)	49 (4)	50 (1)
<i>Direct Costs</i>									
Maintenance	\$836	\$0	\$0	\$0	\$296	\$0	\$1,232	\$0	\$0
Utilities	1,873	0	0	0	0	0	1,631	0	0
Capital Repairs/Improvements	309	0	0	0	0	0	269	0	0
<i>Subtotal</i>	\$3,018	\$0	\$0	\$0	\$296	\$0	\$3,132	\$0	\$0
<i>Administrative Costs</i>									
Administration/Operations/Insurance	\$492	\$51	\$0	\$0	\$10	\$0	\$428	\$0	\$2
Professional Services	209	39	0	0	7	0	13	0	2
<i>Subtotal</i>	\$701	\$90	\$0	\$0	\$16	\$0	\$442	\$0	\$4
Total Direct and Administrative Costs	\$3,719	\$90	\$0	\$0	\$312	\$0	\$3,574	\$0	\$4
Credit/ Adjustments	0	0	0	0	0	0	0	0	0
<i>Balance to Levy</i>	\$3,719	\$90	\$0	\$0	\$312	\$0	\$3,574	\$0	\$4
Total Number of Parcels	32	6	0	0	1	0	2	0	1
Total Parcels Levied	32	6	0	0	1	0	2	0	1
Levy Per Parcel	\$116.23	\$15.07	\$0.00	\$0.00	\$312.24	\$0.00	\$1,786.99	\$0.00	\$4.26
Credit Available for FY 2005/2006									
Credit Used for FY 2005/2006									
Credit Remaining for FY 2006/2007									

Notes

(1) *Self Maintained - Assessed only Administrative Costs*

(2) *Government/Courtly - Not Assessed*

(3) *No Landscaping - Not Assessed*

(4) *Combined and are no longer annexations - Not Assessed*

(5) *Allianable CPI inflator of 4.0% applied*

APPENDIX A
CITY OF LOMA LINDA
LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2005/2006

District Name Notes	51 (5)	52 (5)	53 (5)	54 (5)	55 (5)	56 (1) & (5)	57 (1) & (5)	58 (5)	59 (3) & (5)
<i>Direct Costs</i>									
Maintenance	\$576	\$1,402	\$238	\$1,917	\$27,178	\$18,720	\$0	\$0	\$3,379
Utilities	1,003	2,439	523	12,641	4,141	1,248	0	0	114
Capital Repairs/Improvements	166	403	86	2,088	106	3,537	0	0	114
<i>Subtotal</i>	<i>\$1,745</i>	<i>\$4,244</i>	<i>\$847</i>	<i>\$16,646</i>	<i>\$31,425</i>	<i>\$23,505</i>	<i>\$0</i>	<i>\$0</i>	<i>\$3,607</i>
<i>Administrative Costs</i>									
Administration/Operations/Insurance	\$263	\$641	\$137	\$3,321	\$2,482	\$147	\$118	\$147	\$114
Professional Services	8	8	15	1,704	199	1,827	147	118	141
<i>Subtotal</i>	<i>\$271</i>	<i>\$649</i>	<i>\$753</i>	<i>\$5,025</i>	<i>\$2,680</i>	<i>\$1,974</i>	<i>\$265</i>	<i>\$265</i>	<i>\$255</i>
Total Direct and Administrative Costs	\$2,017	\$4,893	\$999	\$21,672	\$34,105	\$25,479	\$265	\$265	\$3,862
Credit/Adjustments	0	0	0	0	0	0	0	0	0
<i>Balance to Levy</i>	<i>\$2,017</i>	<i>\$4,893</i>	<i>\$999</i>	<i>\$21,672</i>	<i>\$34,105</i>	<i>\$25,479</i>	<i>\$265</i>	<i>\$265</i>	<i>\$3,862</i>
Total Number of Parcels	1	1	2	222	117	60	1	42	42
Total Parcels Levied	1	1	2	222	117	58	1	42	40
Levy Per Parcel	\$2,016.80	\$4,892.95	\$499.70	\$97.62	\$291.50	\$439.29	\$264.62	\$6.30	\$96.56
Credit Available for FY 2005/2006									
Credit Used for FY 2005/2006									
Credit Remaining for FY 2006/2007									

Notes

(1) *Self Maintained - Assessed only Administrative Costs*

(2) *Government/City - Not Assessed*

(3) *No Landscaping - Not Assessed*

(4) *Combined and are no longer annexations - Not Assessed*

(5) *Allowable CPI inflator of 4.0% applied*

APPENDIX A
CITY OF LOMA LINDA
LANDSCAPE MAINTENANCE DISTRICT NO. 1
FISCAL YEAR 2005/2006

District Name Notes	60 (1) & (5)	61 (5)	62 (5)	63 (1) & (5)	64 (1) & (5)	TOTALS
<i>Direct Costs</i>						
Maintenance	\$0	\$1,990	\$536	\$41,909	\$23,390	\$165,640
Utilities	0	166	46	3,506	1,956	\$137,073
Capital Repairs/ Improvements	0	166	46	3,507	1,957	\$30,229
<i>Subtotal</i>	<i>\$0</i>	<i>\$2,321</i>	<i>\$627</i>	<i>\$48,922</i>	<i>\$27,303</i>	<i>\$332,942</i>
<i>Administrative Costs</i>						
Administration/ Operations/ Insurance	\$166	\$276	\$600	\$48,024	\$26,802	\$115,567
Professional Services	221	111	246	19,242	10,739	\$43,553
<i>Subtotal</i>	<i>\$387</i>	<i>\$387</i>	<i>\$847</i>	<i>\$67,266</i>	<i>\$37,541</i>	<i>\$159,120</i>
Total Direct and Administrative Costs	\$387	\$2,708	\$1,474	\$116,188 (95,397)	\$64,844 (50,180)	\$492,062 (\$145,587)
Credit / Adjustments	0			<i>\$20,791</i>	<i>\$14,664</i>	<i>\$346,475</i>
<i>Balance to Levy</i>	<i>\$387</i>	<i>\$2,708</i>	<i>\$1,474</i>			
Total Number of Parcels	1	14	57	196	50	2,157
Total Parcels Levied	1	14	57	196	50	2,149
Levy Per Parcel	\$386.89	\$193.45	\$25.86	\$106.08	\$293.28	
Credit Available for FY 2005/2006						
Credit Used for FY 2005/2006						
Credit Remaining for FY 2006/2007						

Notes

(1) *Self Maintained - Assessed only Administrative Costs*

(2) *Government/Camp - Not Assessed*

(3) *No Landscaping - Not Assessed*

(4) *Combined and are no longer annexations - Not Assessed*

(5) *Allowable CPI inflator of 4.0% applied*

City of Loma Linda
Landscaping Maintenance District No. 1
Engineer's Annual Levy Report
Fiscal Year 2005/2006

APPENDIX B - DISTRICT ASSESSMENT DIAGRAM

An Assessment District Diagram has been prepared for the District in the format required by the 1972 Act and is on file with the City Clerk and, by reference, is made part of this Report. The Assessment Diagram is available for inspection at the Office of the City Clerk during normal business hours.

APPENDIX C – 2005/2006 ASSESSMENT ROLL

Parcel identification, for each lot or parcel within the District, shall be the parcel as shown on the San Bernardino County Assessor Parcel Maps and/or the San Bernardino County Secured Tax Roll for the year in which this Report is prepared.

Non-assessable lots or parcels may include government owned land, public utility owned property, land principally encumbered with public right-of-ways or easements and dedicated common areas. These parcels will not be assessed.

Parcel listing of the District, along with the proposed assessment amounts, has been submitted to the City Clerk and, by reference, are made part of this Report.

Upon approval of the Engineer's Annual Levy Report and confirmation of the assessments, the assessment information will be submitted to the County Auditor/Controller and included on the property tax roll in Fiscal Year 2005/2006. If the parcels or assessment numbers within the District and referenced in this Report are re-numbered, re-apportioned or changed by the County Assessor's Office after approval of the Report, the new parcel or assessment numbers with the appropriate assessment amount will be submitted to the County Auditor/Controller. If the parcel change made by the County includes a parcel split, parcel merger or tax status change, the assessment amount submitted on the new parcels or assessment numbers will be based on the method of apportionment and levy amount approved in this Report by the City Council.

APPENDIX D - RESOLUTIONS